

Manager
Securities Operations

tel: 212.656.5026
fax: 212.656.5893
pmadho@nyse.com



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August 6, 2004

06 2004

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, SHERING-PLOUGH CORPORATION, 6.00% Mandatory Convertible Preferred Stock, par value \$1.00 per share, liquidation preference \$50.00 per share and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on August 6, 2004. Tentative listing date - August 10, 2004.

Sincerely,

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THOMSON
FINANCIAL